STATE OF ALABAMA DEPARTMENT OF REVENUE

Alabama Electronic Funds Transfer Tax Payment Program

EFT Program Guide

ACH Debit Payment Method Procedures and Guidelines

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Alabama Electronic Funds Transfer (EFT) Tax Payment Program

ACH Payment Method

Executive Summary

Your company has been approved to pay Alabama taxes through EFT using the Automated Clearing House (ACH) Debit Payment Method. This document provides the procedures for making those payments.

Taxpayers are responsible for authorizing EFT tax payments in a timely manner. The procedures for reporting tax payment information are as follows:

- 1. Upon properly registering for the Alabama EFT Tax Payment Program, taxpayers are assigned confidential identification numbers to ensure security of the payment information.
- 2. On a business day before the due date of the tax, the taxpayer authorizes the tax payment by making a telephone call to the third party Data Collection Center.
- 3. A verification code/payment validation number, which is computed by the taxpayer from the reported information, is utilized to ensure proper transfer of the payment information.
- 4. On the next day, the amount of the authorized tax payment is transferred from the taxpayer's bank account to the State of Alabama's bank account. Timely payments must be initiated no later than 3:45 p.m. CST (4:45 EST) on the business day before the payment due date of the tax.
- 5. The returns must still be timely filed and must be mailed to:

Alabama Department of Revenue EFT Unit P.O. Box 327950 Montgomery, AL 36132-7950

To assist taxpayers, a hotline has been established; the toll free number to the hotline is 1-800-322-4106, option 7 for EFT. (See Appendix IIB for tax division options.)

Additional information concerning the payment of Alabama taxes using the ACH Debit Payment Method is provided in this booklet.

Introduction

Receipt of this program guide is notice that your company is registered as a participant of the Alabama Electronic Funds Transfer (EFT) Tax Payment Program and that your company must use the Automated Clearing House (ACH) Debit Payment Method. Please note that an ACH Debit payment is not the same as a FedWire transfer and FedWire is not an authorized payment method under the Alabama EFT Tax Payment Program.

Scope of the Program Guide:

This program guide is not intended to be a complete explanation of the rules and regulations of the National Automated Clearing House Association (NACHA); rather, it is intended to cover only the specific requirements of the Alabama Department of Revenue concerning the payment of state taxes using the ACH Debit Payment Method. A complete set of rules and regulations for the Automated Clearing House Network is available from:

National Automated Clearing House Association 607 Herndon Parkway, Suite 200 Herndon, VA 20170 (703) 742-9190

Authorizations are Received by a Data Collection Center:

A third-party Data Collection Center will serve to receive authorization from registered EFT taxpayers. Filing instructions, the Data Collection Center toll-free numbers, and the taxpayer's confidential identification numbers are provided on separate documents. Please secure them for future use. The Data Collection Center accumulates the information provided by taxpayers and, on the afternoon of each business day, provides that information to the State of Alabama's bank to initiate the ACH debit payment transactions.

Assistance is Available from the EFT Unit:

Should you still have questions concerning the ACH Debit Payment Method after having read this booklet, please call toll-free the Alabama Department of Revenue, EFT Unit at 1-800-322-4106, option 7.

THE REQUIREMENT TO PAY STATE TAXES USING EFT DOES NOT CHANGE THE DUE DATE OF ANY TAXES NOR DOES IT CHANGE THE REQUIREMENT TO FILE TAX RETURNS.

Electronic Funds Transfer (EFT) Tax Payment Requirements

Section 41-1-20, *Code of Alabama 1975*, as amended, provides the Alabama Department of Revenue with the authority to require taxpayers making payments in excess of \$25,000 to make those payments using EFT.

Who is required to participate in the EFT Tax Payment Program?

Effective January 1, 1992, taxpayers who make individual tax payments which exceed those threshold amounts as defined in Section 41-1-20, *Code of Alabama* 1975, as amended, are required to make their payments in accordance with the rules of the Alabama Electronic Funds Transfer Tax Payment Program.

The determination of which taxpayers will be subject to the EFT tax payment requirements of the new legislation is made by the Department on a tax-by-tax basis, and is based on individual payments made to the Alabama Department of Revenue during a calendar year rather than on the total amount of payments made during a calendar year.

The individual tax payment threshold amount was established by Section 41-1-20, *Code of Alabama* 1975, as amended:

The threshold amount for calendar year 1994 and <u>years thereafter</u> is \$25,000. Taxpayers making individual payments of \$25,000 or more will comply with the new EFT tax payment requirements for payments made during the calendar year 1994 and <u>all years thereafter</u>.

Once selected by the Alabama Department of Revenue to make EFT payments for a tax, taxpayers will be required to continue to make EFT payments for the tax until released from that obligation by the Department.

Taxpayer Responsibility

Timeliness of Reporting EFT Tax Payments:

Taxpayers registered to use the ACH Debit Payment Method are responsible for ensuring that the authorizations to the Data Collection Center are made timely and properly.

A timely ACH Debit payment will be initiated by communicating payment information to the Data Collection Center no later than 3:45 p.m. CST (4:45 EST) on the business day before the due date of the payment. Payment authorized before 3:45 p.m. CST (4:45 EST) on one business day will settle (be credited to the State of Alabama's bank account) the following business day.

Special attention must be given to holidays and weekends.

If a tax payment due date falls on a Saturday, Sunday, Alabama ACH Association holiday, or Alabama legal bank holiday, payment by EFT is required so the payment settles on the first business day after the due date of the payment.

If the date on which the taxpayer is required to make the authorization call to the Data Collection Center falls on a Saturday, Sunday, or a business or banking holiday, the taxpayer must make the authorization phone call before 3:45 p.m. CST (4:45 EST) on the prior business day.

Tax Return Filing Requirements:

The requirement to make a payment to the Alabama Revenue Department using the Alabama EFT Tax Payment Program does not change any current filing requirements for tax returns. **TAX RETURNS MUST STILL BE TIMELY FILED.** Returns for which EFT payments are made must be mailed to the following address:

Alabama Department of Revenue EFT Unit P.O. Box 327950 Montgomery, AL 36132-7950

Penalties:

If the EFT payment is not timely authorized or if the required tax return is not filed by the due date, the provisions for late payment penalties, late filing penalties, interest, and loss of applicable discount shall apply under the provisions of the appropriate revenue laws of the *Code of Alabama* 1975, as amended.

ACH Debit Payment Method Sequence of Events

After having properly registered to make tax payments using the ACH Debit Payment Method, the sequence of events in making the payments will be as follows:

- 1. The third party Data Collection Center will submit a "prenote" transaction as required.
- 2. The taxpayer will determine the total amount of tax due with respect to the tax for which the payment is being made.
- 3. The person initiating the debit payment should ensure the timely filing of the tax return.
- 4. The taxpayer will complete a worksheet in a format provided by either the third party collection center or the Alabama Revenue Department (see Appendix IIA).
- 5. The taxpayer must contact the Data Collection Center no later than 3:45 p.m. CST (4:45 EST) on the business day before the due date of the payment and will provide the federal/state code, taxpayer ID number, or PIN, as applicable.
- 6. The Data Collection Center will receive the information provided by the taxpayer and will recompute the verification code/validation number to ensure proper transfer of the information. The taxpayer must retain the worksheet and should record the date and time of the call as an audit trail of the payment. Successful completion of the transmission to the Data Collection Center will fulfill the taxpayer's obligation for timely authorization of the ACH Debit tax payment.
- 7. The amount of payment authorized by the taxpayer will be transferred from the taxpayer's bank account to the State of Alabama's bank account on the morning of the business day following the day of a transmission to the Data Collection Center.
- 8. The State of Alabama's bank will provide tax payment information to the Alabama Revenue Department so the payments can be credited to the taxpayer's tax account.
- 9. The taxpayer will timely mail the tax return to the following address:

Alabama Department of Revenue EFT Unit P.O. Box 327950 Montgomery, AL 36132-7950

Requirement for Filing Returns

The requirement to use EFT to make tax payments does not change any current filing requirements for tax returns. If the EFT payment is not timely made or the required tax return is not filed by the due date, the provisions for late payment penalties, late filing penalties, interest, and loss of applicable discount shall apply under the provisions of the appropriate revenue laws of the *Code of Alabama 1975*, as amended, unless otherwise provided in the rules for the Alabama EFT Tax Payment Program.

Most return forms will have an EFT payment indicator for the taxpayer to complete. However, in the absence of an EFT payment indicator, taxpayers must *boldly* and legibly print on the face of the return that payment was made using EFT.

Returns for which EFT payments are made must be mailed to the following address:

Alabama Department of Revenue EFT Unit P.O. Box 327950 Montgomery, AL 36132-7950

Penalties for Noncompliance

The provisions of *Code of Alabama 1975*, as amended, shall govern the administration of any tax, interest, or penalty assessed due to late EFT payments except as provided in the rules for the Alabama EFT Tax Payment Program.

No specific additional penalty provisions are provided concerning compliance with the EFT tax payment requirement. Rather, the general provisions for all taxpayers apply. To avoid the imposition of penalties, timely filing of the tax return along with timely payment in accordance with the provisions of *Code of Alabama 1975*, as amended, and the provisions of the rules for the Alabama EFT Tax Payment Program is required.

Failure of a taxpayer to respond to the notification from the Department concerning the required use of EFT to make payments for a tax, or failure to make EFT payments in accordance with the rules established for the Alabama EFT Tax Payment Program in a timely or proper manner shall subject the taxpayer to applicable penalty, interest, and loss of discount as provided by the *Code of Alabama 1975*, as amended, for delinquent or deficient tax payments.

If payment is made for a tax for which a taxpayer was selected to make payments using EFT, and the payment is made in a method not in accordance with the stated procedures for the Alabama EFT Tax Payment Program, a delinquent payment penalty for that tax as specified in the *Code of Alabama 1975*, as amended, may be assessed. In addition to any penalty which may be imposed, interest shall be added to the amount of tax from the due date of the tax payment to the date funds become available to the State Treasury.

Penalties may be waived when the circumstances causing delinquency are beyond the control of the taxpayer. Errors made by the Data Collection Center, the State Treasury, or the Alabama Department of Revenue resulting in a late payment by the taxpayer shall not subject the taxpayer to late payment penalties, interest, or loss of applicable discount.

A taxpayer required to make EFT payments and who is unable to make a timely payment because of system failures beyond the taxpayer's control within the Automated Clearing House System shall not be subject to penalty or interest for late payment, or loss of applicable discount.

Voluntary Participation in the EFT Tax Payment Program

Taxpayers required to make EFT payments for a tax may also request permission to make EFT payments for other taxes. Taxpayers not required to make EFT payments for any tax may request permission from the Alabama Revenue Department to make EFT payments for a tax.

Taxpayers making a voluntary election to make EFT payments for a tax are subject to the same rules of the Alabama EFT Tax Payment Program as taxpayers required to make EFT payments.

Written applications for voluntary participation in the EFT Tax Payment Program must be filed with the Department at least 60 calendar days prior to the due date of the tax payment(s) in question.

Requests for voluntary participation must be directed to:

Alabama Department of Revenue EFT Unit P.O. Box 327950 Montgomery, AL 36132-7950

Relief of the EFT Tax Payment Requirement

Any taxpayer required by the Alabama Revenue Department to use EFT for tax payments may apply to the Department to be relieved of the requirement if it appears that the taxpayer no longer meets the criteria for mandatory EFT payments.

However, if the taxpayer subsequently makes a non-EFT payment in an amount equal to or in excess of the threshold amount for the period and tax for which the taxpayer was previously selected to make payments using EFT, the taxpayer may be subject to all applicable penalties, interest, and loss of discounts.

Correcting Erroneous EFT Payments

For EFT tax payments to be made in a timely manner, the authorization must be made to the Data Collection Center no later than 3:45 p.m. CST (4:45 EST) on the business day prior to the due date of the tax. The procedure for correcting an erroneous EFT tax payment depends on whether the deadline for making a timely authorization for the payment has passed.

If a timely authorization call can still be made, the taxpayer must use voice (operator) or internet.

If the deadline for a timely authorization call has passed, the taxpayer must promptly contact the EFT Unit at 1-800-322-4106, option 7 to arrange for appropriate action.

If the taxpayer error involves an overpayment of tax, the taxpayer may either elect to have the overpayment applied against the liability for the next reporting period or may petition for a refund under the provisions of the applicable tax statute. The Department will make every effort to expedite a refund requested by the taxpayer to correct an EFT payment error.

Underpayments must be corrected by the taxpayer immediately to mitigate any penalties. If the taxpayer error involves an underpayment of tax, the taxpayer must contact the EFT Unit and make appropriate arrangements to initiate payment for the amount of the underpayment.

Except as provided for in the rules for the Alabama EFT Tax Payment Program, failure of a taxpayer to make a timely EFT payment because of circumstances under the taxpayer's control, including, but not limited to, insufficiency of funds in the taxpayer's account or a direct payment to the Alabama Revenue Department using an unauthorized payment method may result in penalty, interest, and loss of applicable discount.

NOTE: Call the EFT Unit **whenever** a payment error is detected!

Changes in Taxpayer's Bank Information

Taxpayers registered to pay State taxes using the ACH Debit Payment Method are responsible for ensuring that the Alabama Department of Revenue has the proper banking information for debiting the taxpayer's bank account. Any change in the taxpayer's banking information must be provided to the Alabama Department of Revenue, in writing, at least 30 days prior to the due date of the tax. Taxpayers may either call the EFT Unit and request the "EFT Bank Change Information" form or access the print version of the from located under the EFT portion of the departments Web site (www.ador.state.al.us). This can be faxed to EFT at 334-242-0251.

Alabama Department of Revenue EFT Unit P.O. Box 327950 Montgomery, AL 36132-7950

Holidays and Weekends

Special attention must be given to holidays and weekends.

If a tax payment due date falls on a Saturday, Sunday, Alabama ACH Association holiday, or Alabama legal bank holiday, the payment by EFT is required so the payment settles (is deposited to the State of Alabama's bank account) the <u>first business</u> <u>day after</u> the due date of the payment.

If the date on which the taxpayer is required to make the authorization call to the Data Collection Center falls on a Saturday, Sunday, or a business or banking holiday, the taxpayer must make the authorization before **3:45 p.m. CST** (4:45 EST) on the **prior** business day.

If the taxpayer makes the authorization through the Data Collection Center <u>after</u> **3:45 p.m. CST** (4:45 EST) on the business day before the tax due date, the payment will be posted to the taxpayer's account on the next business day following the due date and <u>will constitute late payment</u>.

Please consider the following holiday schedules to determine when an authorization call to the Data Collection Center must be made.

Holidays and Weekends

LEGAL HOLIDAYS - Alabama ACH Association

New Years Day	. January 1
Martin Luther King's Birthday	. 3rd Monday in January
President's Day	. 3rd Monday in February
Memorial Day	. Last Monday in May
Independence Day	. July 4
Labor Day	. 1st Monday in September
Columbus Day	. 2nd Monday in October
Veterans' Day	November 11
Thanksgiving Day	4th Thursday in November
Christmas	December 25

LEGAL HOLIDAYS - Alabama Banks

New Years Day	January 1
Martin Luther King's Birthday	3rd Monday in January
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	1st Monday in September
Thanksgiving Day	4th Thursday in November
Christmas	December 25

LEGAL HOLIDAYS - Alabama State Offices

When Alabama Department of Revenue is closed for the following holidays, and assistance will not be available from the EFT Unit.

New Years Day January 1
Martin Luther King's Birthday 3rd Monday in January
President's Day3rd Monday in February
Confederate Memorial Day 4th Monday in April
National Memorial Day Last Monday in May
Jefferson Davis' Birthday 1st Monday in June
Independence Day July 4
Labor Day 1st Monday in September
Columbus Day 2nd Monday in October
Veterans' Day November 11
Thanksgiving Day 4th Thursday in November
Christmas December 25
When holidays fall on a Saturday, the preceding day may be observed.

When holidays fall on a Sunday, the following Monday may be observed. Often the day after Thanksgiving is declared a holiday.

Taxes Covered by the Alabama EFT Tax Payment Program

Payments for the following taxes will be subject to the Alabama EFT Tax Payment Program:

- Alabama Nursing Facility Privilege Tax
- Alabama Pharmaceutical Services Tax
- Business Privilege Tax
- Cellular Telecommunication Services Tax
- Coal Severance Tax (State and Local)
- Contractor's Gross Receipts Tax
- Corporate Income Tax
- Corporate Shareholders Income Tax
- Financial Institutions Excise Tax
- Forest Products Severance Tax (State and Local)
- Freight Line Equipment Companies' Tax
- Gasoline Tax (State and Local)
- Gasoline Tax (Aviation)
- Hazardous Waste Fee
- Hydro-Electric KWH Tax
- Income Tax Withholding Payments
- International Fuel Tax Agreement
- Local Solid Mineral
- Lodgings Tax (State and Local)
- Lubricating Oils Tax
- Motor Carrier Mileage Tax
- Motor Fuels (Diesel) Tax (State and Local)
- Oil and Gas Privilege Tax
- Oil and Gas Production Tax
- Oil and Gas Severance Taxes (Local)
- Pari-Mutuel Pool Tax
- Playing Cards Tax
- Registration of Securities
- Rental or Leasing of Personal Property Tax
- Sales Tax (State and Local)
- Telephone Tax/Telephone Gross Receipts
- Tobacco Tax (State and Local)
- T.V.A. Electric Payments
- Under/Above Ground Storage
- Use Tax (State and Local)
- Utility Excise Tax
- Utility Gross Receipts Tax
- Utility License Tax (2.2%)
- Wholesale Oil License Payments

Appendix I is a listing of the Fed/State, Tax, and TXP Codes to be used for these taxes.

Zero Payments

Under the ACH Debit Payment Method zero tax liabilities are no longer required to be reported. Or, if preferred, zero payments can be reported in accordance with the same procedures as regular payments with the exception that a "*12" is reported as the payment type rather than a "*81."

Proof of Payment

The Department will credit the taxpayer with the amount paid on the date the payment is received by the State of Alabama's bank account (the settlement date).

An ACH Debit Payment transaction may be proven by use of the verification/validation codes received from the Data Collection Center when the transaction was authorized along with bank statements or other evidence from the bank that the transaction was settled.

Web Sites

www.ador.state.al.us for EFT information.

- initial booklet information
- ACH Debit Payment Method guide
- ACH Credit Payment Method guide
- authorization agreement
- bank change form

*www.ador.state.al.us/salestax/efiling.html for Sales Tax. (See sample letter next page.)

- ERO's (Electronic Return Originators)
 - 1) tax clearinghouse.com
 - 2) NationTax Online
 - 3) BaileyLink

(There may be a fee charged by the ERO for filing your returns on line.)

*www.iglobalaccess.com/taxpayer.asp

- online filing
- see Appendix IIA

^{*}Please initiate payment by using only ONE of these methods!

File Online!!! Simple...Quick...FREE!!!!

You can now prepare, file and pay your state and local taxes online for FREE!!!!! Alabama's Electronic Tax Filing and Payment Program is a FREE service offered by the Alabama Department of Revenue. It is an Internet-based system developed to provide taxpayers with the capability of filing tax returns and initiating payment of these taxes from the taxpayer's personal computer. Simply go to our Web site at: http://www.ador.state.al.us/salestax/efiling.html, select "FREE Online Filing" and follow the instructions.

The following taxes can now be prepared, filed and paid online for FREE:

- State Sales Tax Form 2100, State Sales Tax with Estimate Form 2105
- State Sellers Use Tax Form 2620, State Consumers Use Tax Form 2610
 - Local Sales/Use/Lodgings/Rental Taxes Form 9501
 - State Rental Tax Form 2410, State Lodgings Tax Forms 2310, 2320
 - State Income Tax Withholding Forms A-1, A-6

What are the benefits of filing your taxes online?

- Accurate Tax Rates all rates are automatically updated;
- **Automatic Calculations** simply enter your gross sales and deductions, all other calculations are done instantly;
- Customized Returns after the initial filings, information will be brought forward from the previous month's return. This includes items such as credit for estimated tax on the form 2105, and locality information on the 9501 return;
- Full Electronic Filing all tax return data is filed online and payments are transferred electronically;
- E-Mail Confirmation you will receive confirmation that your tax return and payment have been filed successfully;
 - No More Paper Forms no more paper tax forms, checks, stamps or envelopes;
- No Software Required there's no software to install or update an Internet connection and browser are all it takes!

To get started filing the above taxes online for **FREE**, simply follow these two easy steps:

- **Step 1:** Complete the **Electronic Funds Transfer Authorization Agreement** form (Form EFT: 001), located at the Web site above. Once the form is processed, you will receive your notification of active EFT status within five to ten days. If you already have an EFT account(s), simply skip Step 1 and proceed to Step 2 below.
- **Step 2:** Register by completing the online registration form provided at the Web site. The registration form requires you to enter your <u>10 character tax account number</u> and your <u>9 digit Sign On ID</u> located in the front inside cover of your coupon booklet. At this point, you are ready to begin filing your returns online!

For questions related to Online Filing, please call the ADOR's Sales, Use & Business Tax Division at 334-242-1491, or e-mail phill@revenue.state.al.us. For all questions pertaining to Withholding Tax, please call 334-242-1300, or email eberry@revenue.state.al.us.

Appendix I

Alabama EFT Tax Payment Program TXP Code Table

Fed/State Code	Tax Description	TXP Code	Tax Code
100	Cellular Telecommunications (2240)	04620	CL
101	Coal Sev. (CST1)	08510	NC
102	Contractors Gross Receipts (2510)	04630	CR
103	Telephone Tax		
	Telephone Gross Receipts	04693	TP
104	Business Privilege Tax Return (PSA)	07770	PS
	Business Privilege Tax Extension (PSE)	07771	PS
	Secretary of State Fee (SSAR)	07772	PS
105	Est. Cellular Tax (CTS1)	04621	EC
106	Fin. Inst. Excise Tax		ET
	Fin. Inst. Excise (ET-1)	03200	
	Est. Fin. Inst. Excise (ET-8)	03210	
	Fin. Excise – Consolidated Filing Fee (ET-C)	03220	
107	Forest Products Sev.		NF
	Forest Products Sev. (FPS1)	08010	
	Forest Products Sev. (FPS3)	08011	
	Forest Products Sev. (FPS4)	08012	
108	Freight Line RR (U3-2)	11000	FL_
109	Gasoline Tax		NG
	Inventory Basis (GA1)	05110	
	Receipts Basis (GA-1 R)	05111	
110	Aviation & Jet Fuel (AVFL)	05410	NA
111	Gas & fuel – County (MFCO)	05710	CG
	Cullman Co Gasoline (CULL)	05700	
112	Hazardous Waste Fee (HWS1)	09000	HW
113	Horse Wagering Fee (HWF)	20040	NH
114	Hydro Electric KWH (FT24)	04690	HE
115	Corporate Income Tax		IC
	Corp. Estimate (20CD)	02120	
	Corp. Domestic Annual (20)	02220	

Fed/State Code	Tax Description	TXP Code	Tax Code
	Corp. Foreign Annual (20F)	02221	
	Corp. Extension (20E)	02320	
	Corp. Sub S (20S)	02222	
	Corp. Sub S Shareholder (20SC)	02223	
	Corp. (20-C)	02226	
116	Withholding Income Tax		IW
	Withholding Quarterly (A-1) (A-1J)	01101	
	Withholding Monthly (A-6) (A-6J)	01106	
117	International Fuel Agreement (IFTA)	05800	NT
118	International Registration Plan		MV
	In State (IRPA)	10010	
	Out of State (IRPA)	10020	
	Out of State (IRPO)	10050	
	Out of State (IRPO)	10051	
	Out of State (IRPO)	10052	
	Out of State (IRPO)	10053	
119	Local Sales Tax (9501)	04801	SC
120	Local Solid Mineral (NRLT)	08020	CM
121	Lodging – 5% (2310)	07400	LN
122	Lodging – 4% (2320)	07410	LO
123	IMC Fuel Tax (7570)	05200	NI
	IMC Gasoline Tax (7570)	05205	
	IMC (Motor Carrier Mileage) (MCM)	05210	
124	Motor Fuels – Diesel (MFI)	05220	NM
125	Motor Fuels – Dual Users (MFDU)	05221	NU
126	Nursing Facility Priv. (2801)	04611	MN
127	Oil and Gas Severence Tax		OG
	Oil & Gas Priv/Prod (OG-1)	08410	
	Oil & Gas (OG-2)	08420	
	Oil & Gas (OG-3)	08430	
	Oil & Gas (OG-4)	08440	
	Baldwin County Oil/Gas (OG-5)	08450	
128	Oil Lubrication (LO-1)	05010	NL
129	Oil Wholesale License (SGS)	05020	NS
130	Pari-Mutual Pool (PPP1)	04692	PM

Fed/State Code	Tax Description	TXP Code	Tax Code
131	Pharmacy Privilege (2800)	04612	MP
132	Playing Card (PC-1)	20030	NP
133	Registration of Securities (FT41)	20010	RG
134	Rental or Leasing (2410)	04640	SR
135	State Sales Tax (2100) 04640 04110		SS
136	State Sales Tax – Casual Co. (TC5)	04199	СВ
137	State Sales Tax – Casual Co. (TC2)	04190	CC
138	State Regulation A Estimated (2125)	04125	EA
139	State Regulation M Estimated (2115)	04135	EM
140	State Regulation A (2120)	04120	RA
141	State Regulation M (2110)	04130	RM
142	State Sales Tax – Estimated (2105)	04115	SE
143	Tennessee Valley Authority Tax (TVA)	11200	TV
144	Tobacco Tax		TB
	Tobacco State T-220 (OTP)	07200	
	Tobacco State (220A)	07210	
	Tobacco Local (TC0A)	07220	
	Tobacco Consignment (CNSG)	07230	
	Tobacco Cash (TS01)	07240	
145	Under/Above Storage Tank Tax (U32)	07500	ST
146	Use Tax – Consumer (2610)	04500	CU
147	Use Tax – Seller (2620)	04400	SU
148	Utility Priv License Dir. Pay (UPL5)	04670	D8
149	Utility Priv. License (UPL4)	04671	P8
150	Utility. License Dir. (UPL5)	04673	UD
151	Utility Excise (UPL6)	04674	UE
152	Utility Priv. License (UPL4)	04675	UP
153	Utility Estimated Priv. License (UPL6)	04676	EE
154	Utility License 2.2% Tax		F2
	Utility License 2.2% – Other (F57)	11010	
	Utility License 2.2% – Electricity	11011	
	Utility License 2.2% – Elec. Mun. Assn.	11012	

Appendix IIA

Features of the New Data Collections Center Filing System

- 1) Three methods of filing:
 - a) Operated assisted
 - b) Touchtone telephone method
 - c) Internet method
- 2) Warehousing feature (up to 90 days)
- 3) Confidential ID number will change from seven to four digits
- 4) Allows for multiple payments daily
- 5) Five-day backward/forward feature to eliminate duplicate transmission attempts
- 6) Using incorrect PIN three times consecutively will result in lock-out and necessitate a customer service call to reset
- 7) Deadlines for filing still apply using any of the three methods
- 8) Data Collection Center will still file prenote
- 9) Payment cancellations/corrections are still allowed

Appendix IIB

Touchtone Instructions

You must complete your tax reporting <u>no later than 3:45 p.m. Central Time the business day prior to payment due date</u>. Please review all information in these instructions before placing your call.

The IVR will read back all fields for your approval. Press # if the entry is correct and continue to the next step OR press * if the entry is incorrect. The automated service voids the entry and prompts you to reenter the field.

1.	You dial: The IVR responds:	1-800-568-1300 "Welcome to Global Payment Audio Response Service."
2.	The IVR prompts: You enter:	"Please enter type" "29 #" (For Alabama)
3.	The IVR prompts: You enter:	"Enter Federal or State Code" " #" (Enter your 3-digit Code – AL Sales Tax Estimated)
4.	The IVR prompts: You enter:	"Enter Bank Number" "#" (Enter your 4-digit Bank Number)
5.	The IVR prompts: You enter:	"Enter Taxpayer ID Number" "#" (Enter your assigned Taxpayer ID Number without spaces)
6.	The IVR prompts: You enter:	"Enter PIN" "#" (Enter your 4-digit PIN)
7.	The IVR prompts: You enter:	"Enter TXP Code" "#" (Refer to attached listing to enter a valid TXP Code)
8.	The IVR prompts: You enter:	"Enter Tax Period" "#" (Enter a valid 8-digit Tax Period in MMDDYYYY format)
9.	The IVR prompts: You enter:	"Enter Payment Amount" "#" (Enter dollar and cents without decimal) (Example: \$1,900.00 = 190000 #)
10.	The IVR prompts: You enter:	"Enter Settlement Date" " #" (MMDDYYYY format – Next business day or up to 90 days in the future)
11.	The IVR prompts:	"Please Wait for Processing"

12. You record the EFT number and

The IVR then provides an 8-digit EFT Verification Code and 2-digit Payment Validation Number or an Error Message if the transaction is in error. Write down the **Payment Validation** Verification Code and check the Payment Validation to ensure it matches what you pre-calculated.

> ENTER * (To repeat EFT Verification Code and Payment Validation Number.) ENTER 2# (To enter additional tax payments.) Return to step 3.

"Thank You, Good-bye." **13.** The IVR prompts:

Note: Once the EFT number has been received changes must be made via voice or Internet.

Internet Instructions

You must complete your tax reporting no later than 3:45 p.m. Central Time the business day prior to payment due date. Please review all information in these instructions before placing your call.

1.	Web Address:	Https://www.iglobalaccess.com/taxpayer.asp
2.	Bank Number:	·
3.	Bank Password:	ALATAX
4.	Taxpayer ID:	" (Enter your assigned Taxpayer ID Number without spaces)
5.	Federal/State Code:	'" (Enter your Fed/State Code – AL Sales Tax Estimated)
6.	Taxpayer Password:	'

- After all the above data has been entered, you will receive an Account Profile Screen. From this page, you select the transaction type that you want to do. (For example, add a payment, view payment history, etc.)
 - You will be required to enter your assigned 4-digit PIN to complete transactions.
- You can view your EFT transactions via the Internet regardless of original input method (e.g., operator-assisted or touchtone).
 - The Internet access supports both popular web browsers:
 - Netscape Navigator 4.x or later
 - Microsoft Internet Explorer 4.x or later
- After three invalid password attempts you will be logged off. If you are logged off the system, you will not be allowed re-entry until you have been properly identified as a valid taxpayer. You must contact the Global operator.

Voice Instructions

You must complete your tax reporting <u>no later than 3:45 p.m. Central Time the business day prior to payment due date</u>. Please review all information in these instructions before placing your call.

1.	You dial: Operator responds:	1-800-632-6699 "Global Payment May I have your Federal/State Code, please?"		
2.	You say:	"My Fed/State Code is " (AL Sales Tax Estimated)		
3.	You say:	"May I have your operator number, please?" (Please record the operator number for your records)		
4.	You say:	"Bank Number is "		
5.	You say:	"Taxpayer ID is out spaces)	" (Give your Taxpayer ID number with-	
6.	You say:	"Taxpayer PIN is	' (Give your 4-digit Personal Identification number)	
7.	You say:	"TXP Code is"	(Refer to attached listing for a Valid TXP Code)	
8.	You say:	"Tax Period is	" (Give Tax Period in MMDDYYYY format)	
9.	You say:	"Payment Amount is	dollars and cents."	
10.	You say:	"Settlement Date is day or up to 90 days in the future	" (MMDDYYYY format – next business re)	
11.	You say:	"End of report." The operator will read back all fields for your approval. If any field is incorrect say "Incorrect" and provide the correct information. If all fields are correct, say "Correct".		
12.	Operator responds:	"One moment please." The operator then provides an 8-digit EFT Verification Code and 2-digit Payment Validation Number or an Error Message if the transaction is in error. Write down your Verification Code and check the Payment Validation Numbe to ensure it matches what you pre-calculated.		
13.	You record the EFT Number and Payment Validation	"/		
14.		If you have additional reports, say , "I have additional reports" and return to step 4. If you have no more reports, say , "I have no more reports. Good-bye."		

Voice Initiated Display/Change/Cancel

1. You dial: Operator responds:	1-800-632-6699 "Global Payment. May I have your Federal/State Code, please?"		
2. You say: Operator responds:	"My Fed/State Code is " (AL Sales Tax Estimated) "One moment please – Go Ahead Please"		
3. You say:	TELL THE OPERATOR to DISPLAY, CHANGE, OR CANCEL a tax payment then proceed with the following information		
4. You say:	"My Bank Number is "		
5. You say:	"My Taxpayer ID is"		
6. You say:	"My PIN is"		
7. You say:	"My Verification Code is" (Note: The Verification Code is optional, but if you do not provide it to the operator, all transactions made in the last 35 days will be displayed.)		
8. Operator Responds:	If there is more than one payment currently in the database, the operator may ask you for the TXP Code, Tax Period and/or Settlement Date to select the desired payment to be changed or cancelled. Identify to the operator which payment you wish to change or cancel. Go to step 9 for a change, 12 for a cancel, or 14 for a display		
Change a Tax Payment			
9. You say:	Provide the operator with the field(s) you wish to change		
10. Operator Responds:	The operator will read back all fields for your approval		
11. You say:	"Correct" or "Incorrect" If correct go to step 15 If incorrect, provide the correct information to the operator then go to step 9		
Cancel a Tax Payment			
12. Operator Responds:	The operator will read back all fields for your approval, then will respond "Do you wish to cancel the payment?"		
	continued on next page		

"Yes" or "No" 13. You Say:

> If Yes go to step 15 If No go to step 3

Display a Tax Payment

14. Operator Responds: The operator will read back all fields for your approval then go to step 3

"One moment please." **15.** Operator responds:

> The operator then provides an 8-digit EFT Verification Code and 2-digit Payment Validation Number or an Error Message if the transaction is in error. Write down your Verification Code and check the Payment Validation Number to ensure it matches what you pre-calculated. (Note: a cancel payment will not produce a Payment Validation Number.)

16. You record the

EFT Number and "_____/__"
Payment Validation If you have more voice transactions go to step 3.

Questions and Answers:

Q. When must I call to ensure the transfer is timely?

A. You must call no later than 3:45 p.m. Central Time on the business day prior to the Due Date. Example: Assume the due date is Friday, the 20th. The call authorizing the funds transfer must be made before 3:45 p.m. Central Time on Thursday the 19th to ensure the funds are transferred timely.

- OR -

You can use the **Payment Warehousing** feature, which allows you to schedule payment of future tax obligations – up to 90 days in advance. The **Settlement Date** will be the future due date and the date the funds are actually transferred.

Q. When do I call if the due date is on a weekend/holiday?

A. You must call no later than 3:45 p.m. Central Time on the last business day prior to the Due Date. Example: The due date is Saturday, the 20th. The call must be made no later than 3:45 p.m. Central Time Friday, the 19th, and the funds will be transferred on Monday, the 22nd.

-OR-

Use the **Payment Warehousing** feature described above.

Q. If my tax payment is even dollars, do I still report cents?

A. Yes, cents must be reported even if zero.

Q. Can I change/cancel a previous report?

A. Yes, if the change or cancellation relates to today's report prior to the cutoff or a future dated (payment warehousing). To change/cancel the reported information you must use Voice or Internet.

Q. If my tax liability is zero do I have to call and make a report?

A. Yes, if your tax liability is zero, you must call and make a report of \$0.00 as your tax payment amount.

Q. What is the purpose of the two-digit Payment Validation?

A. The two digit Payment Validation provides a means of checking the accuracy of your tax payment and should be pre-calculated prior to reporting. Assume a tax payment of \$10,215.00:

a. Total all digits in the tax payment:

$$1 + 0 + 2 + 1 + 5 + 0 + 0 = 9$$

b. Count the number of digits in your tax payment:

$$1, 0, 2, 1, 5, 0, 0 = 7$$

c. Add $\mathbf{a} + \mathbf{b}$ in this example the two digit payment validation is 16 (9 + 7). This figure should be calculated prior to your call to allow instant verification.

Q. If I have a problem or further questions, whom do I contact?

A. Please contact the Alabama Department of Revenue at the options listed below:

1-800-322-4106 (LOCAL NUMBER: 242-0192)

Option 1 – Sales Tax

Option 2 – Use Tax

Option 3 – Withholding Tax

Option 4 – Privilege Shares (not EFT approved)

Option 5 – Corporate Tax

Option 6 – Individual Tax (not EFT approved)

Option 7 – Electronic Funds Transfer

Option 8 - Operator